

P. O. Box 47471
Olympia, WA 98504-7471

Washington Department of Revenue Property Tax Division

2016 Klickitat County Levy Audit A Summary Report



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Overview

Purpose

The primary purpose of this review by the Department of Revenue (Department) is to assist the Klickitat County Assessor in their processes and procedures to ensure compliance with state statutes and regulations.

Method of Calculation

The Department calculated the levy limits and levy rate for several of the taxing districts for the 2016 tax year. To determine whether an error occurred, the Department compared the amount levied for the district with the levy limit, the statutory rate limit, the amount authorized by each district's resolution, and the levy amount certified by the district.

Information Reviewed

The Department reviewed the following information for the 2016 tax year.

- Resolutions adopted by the districts
- Levy certificates (budgets)
- Administrative and adjudicated refunds
- Ballot measures
- Levy limit worksheets

We do not review every taxing district's levy. We audited approximately 40 percent of the taxing districts. The scope of the audit did not include the review of earmarked funds.

Taxing Districts Selected

The Department reviewed the following taxing districts for the 2016 tax year.

- Klickitat County general levy and road levy
- City/Towns: City of Goldendale and City of Bingen
- Fire Districts: 1, 3, 5, 8, and 11
- Hospital District No. 2
- Cemetery District No. 1
- Port
- Park and Recreation District
- School Districts: Bickleton No. 203, Trout Lake No. 400, and White Salmon No. 405

Executive Summary

Introduction

The primary purpose of a levy audit by the Department is to assist the county assessor in successfully performing the duties associated with levying taxes for the districts within the county.

An effective audit of levy calculations consists of gathering information from the assessor's office to determine the level of compliance with laws and rules, the accuracy of levy calculations, and the effectiveness of record keeping.

Categories of Results

The Department has completed its review and grouped the results into two categories:

- The first category, *Requirements*, is of the greatest urgency for effective administration by the assessor, taxing districts, and the county legislative authority. A change is required to adhere to the law.
- The second category, *Recommendations*, the department believes the assessor could improve their current process by making voluntary changes in procedure.

The Department based the requirements and recommendations contained in this report on our review of the administrative procedures employed, existing state statutes and regulations, and areas we saw opportunities to improve processes, procedures, and communication.

Results

The Department identified seven requirements and two recommendations directed toward improving the accuracy of the levy process.

The items identified may be specific to the assessor's duties, the taxing district duties, county legislative authority duties, or they may have shared components of responsibility. We have listed a summary of these items in the requirements and recommendation sections.

Executive Summary, continued

Requirements

1. The Assessor is required to calculate a city or town's statutory maximum rate by deducting the current year's actual rate levied by the fire and or library district from \$3.60. If the city or town has a Fire Fighters Pension Fund, an additional rate of \$0.225 is added to this amount. If the additional Fire Fighters Pension Fund rate causes harm to another levy in the \$5.90 limitation, this additional rate must be reduced or eliminated until no other levy is harmed. (RCW 52.04.081, 27.12.390 and 41.16.060)
2. The Assessor is required to calculate a fire district's statutory maximum levy limit either at \$1.00 or \$1.50 per thousand dollars assessed value. If the district has a full-time paid employee or contracts for a full-time paid employee the rate limit is \$1.50 per thousand dollars assessed value, otherwise it is \$1.00 per thousand dollars assessed value. If the district levies a benefit assessment they are limited to a maximum rate of \$1.00 per thousand dollars assessed value even if they have a full-time paid employee or contracts for a full-time paid employee. (RCW 52.16.130, 52.16.140, 52.16.160, and 52.18.065)

The exception to this requirement is during the first year that the voters approve a levy lid lift. When this occurs the district's levy rate cannot exceed the rate approved by the voters. The voter approved rate may be less than the district's statutory maximum levy rate. (RCW 84.55.050)

The Assessor is required to calculate the levy's rate based on the lowest of the levy limitations and the district's taxable value using the boundaries of the district as of August 1 of the year the levy is made. (RCW 84.09.030)

The Assessor is required to levy non-voted bond debt incurred by a fire district to all property that was in the boundaries of the district even when that territory has been annexed by a city. (RCW 35A.14.500, 35.13.249, and AGO 2006 No. 9)

3. The Assessor is required to calculate the district's levy limitations based on the resolutions/ordinances adopted by the district. (RCW 84.55.120 and RCW 84.55.0101)
4. The Assessor is required to calculate the district's levy limitations based on the resolutions/ordinances adopted by the district. (RCW 84.55.120 and RCW 84.55.0101)
5. The Assessor is required to calculate the TAV to be used in the calculation of excess levy rates. Based on taxes levied, acreage and assessed value of property in the Designated Forest Land Program (DFL) from the prior tax year, and the estimated public acreage available for timber harvesting (RCW 84.33.089), the Assessor calculates the following values:
 - Composite tax rate
 - Forest land assessed value (FLAV)
 - Average assessed value per acre on privately owned DFL

6. The Assessor is required to levy a uniform rate for a taxing district. (Article VII Section 1 Washington State Constitution and WAC 458-19-010)

When a taxing district lies in more than one county, the county with the largest amount of assessed value for the district is responsible for determining the levy rate based on the lesser of the levy limitations and taxable value throughout the entire taxing district. This requires coordination between the county assessors. The county assessors that do not have the majority of the district's value in their county is responsible to certify their county's portion of taxable value to the assessor with the majority of taxable value for the district. The assessor with the majority of the district's taxable value is required to certify the levy rate to be applied to all taxable property within the taxing district to the other county assessors that shares boundaries with that particular taxing district.

The certified levy rate should not exceed the number of digits past the decimal that can be accommodated by all county assessor's computer systems within the joint taxing district. In other words one county assessor may be able to accommodate a levy rate with ten digits past the decimal while another county can only accommodate a rate with eight digits past the decimal. The certified rate must equal the lowest number of digits past the decimal so that the rate is uniform throughout the entire taxing district.

7. The Assessor is required to certify the completed tax roll to the Treasurer on or before January 15. The Assessor is also required to provide the county auditor with an abstract of the tax rolls showing the total amount of taxes collectible for each taxing district. RCW 84.52.050)

Recommendations

1. The Department recommends the Assessor use the most current version of the Levy Limitation Worksheet, REV 64 0007 (9/11/2015), when calculating the 2016 regular levy limitations.
2. The Department recommends the Assessor produce new levy reports and levy worksheets when data has changed affecting the levy amounts and rates.

Requirements

For the items listed as “Requirements,” the Assessor and county legislative authority must make changes in procedure to comply with law.

This section contains the requirements we identified.

Statutory Maximum Levy Rate for Cities or Towns Annexed to a Fire or Library District

Requirement

The Assessor is required to calculate a city or town's statutory maximum rate by deducting the current year's actual rate levied by the fire, regional fire service protection authority, and/or library district from \$3.60. If the city or town has a Fire Fighters Pension Fund, an additional rate of \$0.225 is added to this amount. If the additional Fire Fighters Pension Fund rate causes harm to another levy in the \$5.90 limitation, this additional rate must be reduced or eliminated until no other levy is harmed. (RCW 52.04.081, 27.12.390 and 41.16.060)

What the law says

When a city or town is annexed to a fire, regional fire service protection authority, and/or library district, the city or town's statutory maximum levy rate is \$3.60, less the actual levy rate of the fire and or library district, for the current year, plus an additional \$0.225 if the city or town has a Fire Fighters Pension Fund.

What we found

2015 Tax Year:

The Assessor did not accurately calculate the statutory maximum levy rate for the City of Goldendale for the 2015 tax year. This error resulted in an underlevy of \$9,257.08.

The city is annexed to Library District No. 1. Library District No. 1's regular levy resulted in a levy rate of \$3.13096005 for the 2015 tax year. According to the Municipal Research and Services Center's (MRSC) website, the city does not have a Fire Fighters Pension Fund.

The Assessor calculated the district's statutory maximum rate limit using a levy rate of \$3.10 per thousand dollars assessed value instead of the correct rate of \$3.13096005 per thousand dollars assessed value. The district's lesser levy limitation was the statutory maximum rate limit, thus the incorrect levy rate resulted in an underlevy.

2016 Tax Year:

The Assessor did not accurately calculate the statutory maximum levy rate for the City of Bingen and City of Goldendale for the 2016 tax year.

Both of these cities are annexed to Library District No. 1. Library District No. 1's regular levy resulted in a levy rate of \$0.44798579 per thousand dollars assessed value for the 2016 tax year. According to the MRSC's website, neither of these cities have a Fire Fighters Pension Fund.

The Assessor calculated the districts' statutory maximum rate limits using a levy rate of \$3.10 per thousand dollars assessed value, instead of the correct rate of \$3.15201421 per thousand dollars assessed value.

These errors did not result in an over or under levy for the cities for the 2016 tax year since the statutory maximum rate limit was not the lesser of the levy limitations.

Action needed to meet requirement

The Assessor is required to take the following actions:

- Calculate future statutory maximum rate limits for cities and towns that are annexed to a fire, regional fire service protection authority, and/or library district by deducting the current year's levy rates for the fire, regional fire protection service authority, and/or library district from \$3.60 per thousand dollars assessed value and adding an additional \$0.225 per thousand dollars assessed value if the city or town has a Fire Fighters Pension Fund.
- Review the 2015 levy limits for the City of White Salmon as this taxing district is also annexed to Library District No. 1. If a over or underlevy occurred the Assessor must notify the taxing district and proceed with a levy error correction.
- Notify the City of Goldendale of the levy error. The Department interprets the statutes to give the taxing district the option of adjusting the following year's levy amount, after discovery of the error, by the underlevy amount.
- If the correction in the succeeding year will cause a hardship for either the taxing district or taxpayers, the district may request the correction be made on a proportional basis over a period of no more than three years.

Why it's important

The statutory maximum levy rate for cities and towns annexed to a fire, regional fire service protection authority, and or library district must be calculated each year to ensure the city is not levying more or less than the law allows.

Fire District No. 3

Requirement

The Assessor is required to calculate a fire district's statutory maximum levy limit either at a levy rate of \$1.00 or \$1.50 per thousand dollars assessed value. If the district has a full-time paid employee or contracts for a full-time paid employee the rate limit is \$1.50 per thousand dollars assessed value, otherwise it is \$1.00 per thousand dollars assessed value. If the district levies a benefit assessment they are limited to a maximum rate of \$1.00 per thousand dollars assessed value even if they have a full-time paid employee or contracts for a full-time paid employee. (RCW 52.16.130, 52.16.140, 52.16.160, and 52.18.065)

The exception to this requirement is during the first year that the voters approve a levy lid lift. When this occurs the district's levy rate cannot exceed the rate approved by the voters. The voter approved rate may be less than the district's statutory maximum levy rate. (RCW 84.55.050)

The Assessor is required to calculate the levy's rate based on the lowest of the levy limitations and the district's taxable value using the boundaries of the district as of August 1 of the year the levy is made. (RCW 84.09.030)

The Assessor is required to levy non-voted bond debt incurred by a fire district to all property that was in the boundaries of the district even when that territory has been annexed by a city. (RCW 35A.14.500, 35.13.249, and AGO 2006 No. 9)

What the law says

Fire districts may levy up to three \$0.50 levies, for a total of \$1.50 per thousand dollars assessed value. Only fire districts that have a full-time paid employee or contracts for a full-time paid employee may levy the third \$0.50 levy rate. If a fire district levies a benefit assessment they cannot levy the third \$0.50 levy rate even if they have a full-time paid employee or contracts for a full-time paid employee.

The official boundaries of most taxing districts must be established as of the first day of August of the year in which the property tax levy is made.

Any outstanding indebtedness, bonded or otherwise, remains an obligation of the taxable property annexed or incorporated into a city or town as if the annexation or incorporation has not occurred.

What we found

Prior to the levy audit the Assessor contacted the Department requesting guidance on how to correct a levy issue they discovered due to property not being coded correctly following an annexation of territory by the City of White Salmon.

The Assessor did not determine the taxable value of property within Fire District No. 3 using the boundaries as they were established as of August 1, 2015. When the City of White Salmon annexed part of Fire District No. 3's territory not all of the annexed territory was correctly coded. This resulted in \$10,196,334 of taxable value staying with Fire District No. 3 rather than being coded to the City of White Salmon.

Fire District No. 3 incurred non-voted debt prior to the City of White Salmon annexing part of their territory. This debt was satisfied during the 2016 calendar year. The Assessor did not apportion the property tax required to satisfy the non-voted debt payment to the appropriate property following the annexation. This resulted in individual property owners who are currently in the boundaries of Fire District No. 3 to pay less than they should have paid, and those owning property that was annexed into the City of White Salmon to pay more than they should have.

The taxing district did not complete the Assessor's Certification form stating they have a full-time paid employee or contracts for a full-time paid employee.

The Assessor did not accurately calculate the 2015 levy year for 2016 tax year statutory maximum levy limit for Fire District No. 3. The voters approved a single-year, permanent levy lid lift on February 11, 2014, with a maximum levy rate of \$0.92 per thousand dollars assessed value for the 2014 levy year/2015 tax year.

The Assessor incorrectly carried forward the voter approved levy rate for the 2014 levy year as the district's statutory maximum rate limit for the 2015 levy year. The Assessor limited the district's levy to \$406,984.12 based on an incorrect statutory maximum levy rate of \$0.92 per thousand dollars assessed value and an incorrect taxable value due to the annexation of territory to the City of White Salmon, instead of the district's regular property tax limit of \$409,137.77. This resulted in an underlevy of \$2,153.65.

Action needed to meet requirement

The Assessor is required to take the following actions:

- Calculate future statutory maximum levy rate limits for this district using a levy rate of \$1.00 per thousand dollars assessed value.
- Notify the taxing district of the levy error. The Department interprets the statutes to give the taxing district the option of adjusting the following year's levy by the underlevy amount of \$2,353.65 in the subsequent year.
- If the correction in the succeeding year will cause a hardship for either the taxing district or taxpayers, the district may request the correction be made on a proportional basis over a period of no more than three years.

- Use the highest lawful levy and levy rate as stated in Appendix A of this report when calculating the district's 2016 levy limitations.
- Make sure the territory annexed by the City of White Salmon is coded correctly to accurately reflect the city's regular levy assessed value for the 2016 levy year/2017 tax year.
- Calculate a separate levy rate for non-voted bond debt incurred by a fire district when that territory is annexed into a city or town.

Why it's important

The statutory maximum levy rate limit must be calculated yearly as stated in the statutes, and using the correct taxable value, to ensure the district levies no more or no less than the law allows.

A separate levy rate must be calculated to levy for a fire district's non-voted bond debt to ensure all territory that was originally liable for this debt remains liable for the debt, and a uniform levy rate is levied throughout the original district's territory.

County General Levy

Requirement

The Assessor is required to calculate the district's levy limitations based on the resolutions/ordinances adopted by the district. (RCW 84.55.120 and RCW 84.55.0101)

What the law says

Taxing districts, other than the state, must hold a public meeting to discuss revenue sources. If they wish to increase their property tax levy by an amount greater than increases allowed for the following they must adopt a separate resolution/ordinance stating the amount of change in a percentage amount and dollar amount:

- New Construction
- Increases in assessed value due to construction of wind turbine, solar biomass, and geothermal facilities, if the facility is generating electricity
- Improvements to property
- Increases in state assessed utility property

When the implicit price deflator (IPD) is less than one percent and the taxing district's population is 10,000 or more, the district's limit factor applied to their highest lawful levy since 1985 is 100 percent plus the IPD. To increase the limit factor up to one percent the taxing district must adopt a resolution/ordinance stating their substantial need for the increased levy capacity.

What we found

The Klickitat County Board of Commissioners adopted Resolution #15915 establishing the 2016 tax levy for the general fund, election reserve fund, and the veterans' relief fund. This document lists an estimated levy amount of \$4,349,476.66 to be adjusted for new construction, improvements to property, changes in the value of state assessed property, any annexations that have occurred, and refunds. It does not appear that the district certified a second levy request including the additional increases stated in the resolution.

Resolution No. 15915 also states the general property tax levy shall reflect a one percent increase from the maximum lawful levy since 1985. It appears the intent of the document, in addition to stating the requested levy amount, is also declaring the district's substantial need to increase their limit factor from 100.251 percent to 101 percent. The document does not specify a reason why they are declaring a substantial need to increase their levy capacity.

The Assessor did not provide any documentation from the district authorizing an increase over their prior year's levy as required in RCW 84.55.120, yet the Assessor increased the district's prior year's levy by one percent. This increase did not result in an overlevy.

The Assessor increased the district's highest lawful levy since 1985 by 100.251 percent instead of the district's intended limit factor of 101 percent. This did not result in an underlevy.

Action needed to meet requirement

The Assessor is required to take the following actions:

- Calculate future levy limitations based on documentation adopted by the taxing district.
- Use the highest lawful levy as stated in Appendix A of this report when calculating the district's 2016 levy limit.
- Continue to work with the taxing district officials in completing their property tax levy documentation. Encourage the district to use the Department's Levy Certification form, REV 64 0100, and Ordinance/Resolution form, REV 64 0101. Both of these forms can be found on the Department's website.

Why it's important

The levy limitations must be calculated as stated in the statutes and documents adopted by the taxing district to ensure the district levies no more or no less than the law allows.

County Road Levy

Requirement

The Assessor is required to calculate the district's levy limitations based on the resolutions/ordinances adopted by the district. (RCW 84.55.120 and RCW 84.55.0101)

What the law says

Taxing districts, other than the state, must hold a public meeting to discuss revenue sources. If they wish to increase their property tax levy by an amount greater than increases allowed for the following they must adopt a separate resolution/ordinance stating the amount of change in a percentage amount and dollar amount:

- New Construction
- Increases in assessed value due to construction of wind turbine, solar biomass, and geothermal facilities, if the facility is generating electricity
- Improvements to property
- Increases in state assessed utility property

When the implicit price deflator (IPD) is less than one percent and the taxing district's population is 10,000 or more, the district's limit factor applied to their highest lawful levy since 1985 is 100 percent plus the IPD. To increase the limit factor up to one percent the taxing district must adopt a resolution/ordinance stating their substantial need for the increased levy capacity.

What we found

The Klickitat County Board of Commissioners adopted Resolution #16015 establishing the 2016 tax levy for the road fund. This document lists an estimated levy amount of \$4,362,910.34 to be adjusted for new construction, improvements to property, changes in the value of state assessed property, any annexations that have occurred, and refunds. It does not appear that the district certified a second levy request including the additional increases stated in the resolution.

Resolution No. 16015 also states the road property tax levy shall reflect a one percent increase from the maximum lawful levy since 1985 and an estimated dollar increase of \$52,120.94. It is unclear if this document was created to comply with RCW 84.55.120 authorizing an increased levy as compared to the district's prior year's levy, or to comply with RCW 84.55.0101 (substantial need statement) setting the limit factor that is applied to the district's highest lawful levy since 1985 at 101 percent instead of 100.251 percent.

The district's actual highest lawful levy since 1985 is \$4,319,711.02 and their prior year's levy was \$4,310,789.40. Based on these facts the dollar increase amount of \$52,120.94 represents a percentage increase of 1.20908 percent over the district's prior year's levy.

It appears the intent of the document is also declaring the district's substantial need to increase their limit factor from 100.251 percent to 101 percent. The document does not specify a reason why they are declaring a substantial need to increase their levy capacity.

The Assessor increased the district's prior year's levy by one percent instead of the authorized \$54,120.94 increase. The document does not include the percentage of increase compared to the district's prior year's levy amount. Based on the stated dollar amount, the percentage of increase would be 1.209081102408 percent.

The Assessor increased the district's highest lawful levy since 1985 by 100.251 percent instead of the district's intended limit factor of 101 percent.

Action needed to meet requirement

The Assessor is required to take the following actions:

- Calculate future levy limitations based on documentation adopted by the taxing district.
- Use the highest lawful levy as stated in Appendix A of this report when calculating the district's 2016 levy limit.
- Continue to work with the taxing district officials in completing their property tax levy documentation. Encourage the district to use the Department's Levy Certification form, REV 64 0100, and Ordinance/Resolution form, REV 64 0101. Both of these forms can be found on the Department's website.

Why it's important

The levy limitations must be calculated as stated in the statutes and documents adopted by the taxing district to ensure the district levies no more or no less than the law allows.

Timber Assessed Value (TAV)

Requirement

The Assessor is required to calculate the TAV to be used in the calculation of excess levy rates. Based on taxes levied, acreage and assessed value of property in the Designated Forest Land Program (DFL) from the prior tax year, and the estimated public acreage available for timber harvesting (RCW 84.33.089), the Assessor calculates the following values:

- Composite tax rate
- Forest land assessed value (FLAV)
- Average assessed value per acre on privately owned DFL

What the law says

Assessors must provide DOR with the composite property tax rate based on the prior year's acreage and assessed value of property in DFL. This information is used by DOR to determine each county's TAV. Once the county TAV has been determined DOR notifies each county assessor. The Assessor then uses this combined information to determine the TAV per taxing district. (Chapter 84.33 RCW)

What we found

The Assessor calculated the average assessed value per acre of private designated forestland at \$50.161623345462 for the 2014 assessment year based on a designated forestland assessed value of \$13,673,120 and 272,581 acres. The Assessor incorrectly carried forward an average assessed value per acre of private forestland at \$50.125061097289 to the distribution worksheets. This error resulted in a mathematical error when calculating the total county forestland assessed value, which resulted in an inflated TAV calculated for each taxing district.

This error did not result in an incorrect amount of total tax levied for excess levies. It did result in individual taxpayers paying an incorrect amount of property tax based on an incorrect levy rate. The table in Appendix B lists the rates certified by the Assessor compared to the rate that should have been levied. The error also results in an incorrect distribution of timber excise tax to the taxing districts.

Action needed to meet requirement

The Assessor is required to take the following action:

- Ensure the correct average assessed value per acre of private designated forestland is used in the calculation of future TAV for the taxing districts.

Why it's important

The total taxable value for excess levies, including TAV, must be calculated correctly to ensure the correct levy rate is levied. When this occurs it ensures taxpayers are paying the correct amount of

property tax and the district is receiving the correct amount of timber excise tax when timber is harvested.

Joint Taxing District Certifications

Requirement

The Assessor is required to levy a uniform rate for a taxing district. (Article VII Section 1 Washington State Constitution and WAC 458-19-010)

When a taxing district lies in more than one county, the county with the largest amount of assessed value for the district is responsible for determining the levy rate based on the lesser of the levy limitations and taxable value throughout the entire taxing district. This requires coordination between the county assessors. The county assessors that do not have the majority of the district's value in their county are responsible to certify their county's portion of taxable value to the assessor with the majority of taxable value for the district. The assessor with the majority of the district's taxable value is required to certify the levy rate to be applied to all taxable property within the taxing district to the other county assessors that share boundaries within that particular taxing district.

The certified levy rate should not exceed the number of digits past the decimal that can be accommodated by all county assessor's computer systems within the joint taxing district. In other words, one county assessor may be able to accommodate a levy rate with ten digits past the decimal while another county can only accommodate a rate with eight digits past the decimal. The certified rate must equal the lowest number of digits past the decimal so that the rate is uniform throughout the entire taxing district.

What the law says

Washington's Constitution requires property tax to be uniform. Washington Courts have found that tax is uniform if an equal tax rate is applied to properties with equal assessment ratios. [University Village LTD. Partners v. King County, 106 Wn. App. 321,23 P 3d 1090 (2001).]

What we found

Bickleton School District No. 203 is located in Klickitat and Yakima Counties. Klickitat County has the majority of taxable value for this district. The Assessor did not provide documentation, for this audit, certifying the levy rate to the Yakima County Assessor.

The Assessor applied a bond levy rate of \$3.050302568080 to property within her county. The Yakima County Assessor's website indicates they applied a bond levy rate of \$2.7765642 to property in his county. This resulted in an underlevy of \$2,453 for the bond levy.

The Assessor applied a M&O levy rate of \$0.327412902618 to property within her county. The Yakima County Assessor's website indicates they applied a M&O levy rate of \$0.29501984. This resulted in an underlevy of \$287 for the M&O levy.

Action needed to meet requirement

The Assessor is required to take the following actions:

- Notify the taxing district of the underlevies. The Department interprets the statutes to give the taxing district the option of adjusting the following year's levy by the underlevy amount in the subsequent year.
- Certify the uniform levy rate to the Yakima County Assessor each year.

Why it's important

When a non-uniform levy rate is used within a taxing district property owners are not paying the correct amount of tax. For example, a taxpayer with a \$100,000 assessed value parcel in Yakima County paid \$277.76 to the Bickleton School District bond levy while a taxpayer with a \$100,000 assessed value parcel in Klickitat County paid \$305.03 to the Bickleton School District bond levy. This is in violation of the State Constitution.

Tax Roll Certification

Requirement

The Assessor is required to certify the completed tax roll to the Treasurer on or before January 15. The Assessor is also required to provide the county auditor with an abstract of the tax rolls showing the total amount of taxes collectible for each taxing district. RCW 84.52.050)

What the law says

The county assessor must deliver the tax rolls to the county treasurer, on or before the fifteenth day of January, taking a receipt from the treasurer.

The tax roll prepared by the county assessor contains both real and personal property values, the amount of taxes levied, and the levy rates.

What we found

In an email dated August 31, 2016, the Assessor stated they do not have a 2016 tax roll certification to the Treasurer.

The Assessor provided two computer generated reports reflecting assessed values, levy rates, and taxes. These reports are dated February 17, 2016, and February 26, 2017. Without the actual certification it is unclear when the Assessor notified the Treasurer that the 2016 tax year levy calculations had been completed.

Action needed to meet requirement

The Assessor is required to take the following actions:

- Certify the completed tax roll to the Treasurer on or before January 15.
- The certification must include both real and personal property values, the amount of tax levied, and the levy rates.
- Include the following statement on the certification:
 - I,assessor ofcounty, state of Washington, do hereby certify that the foregoing is a correct list of taxes levied on the real and personal property in the county of for the year two thousand.....
Witness my hand on thisday of20.....
- Deliver an abstract of the tax roll to the county auditor on or before January 15.

Why it's important

State law gives dates by which the Assessor is expected to complete different tasks. If they are missed by a substantial amount of time, it adversely affects the property tax process and the other departments and entities that rely on the Assessor's work.

Recommendations

For the items listed as “Recommendations,” the Department believes the Assessor, taxing district, and/or county legislative authority could improve by making voluntary changes in procedure.

This section contains the recommendations we identified.

Use the Department's Most Current Version of the Levy Limitation Worksheet

Recommendation

The Department recommends the Assessor use the most current version of the Levy Limitation Worksheet, REV 64 0007 (9/11/2015), when calculating the 2016 regular levy limitations.

What we found

The dollar increase amount and percentage of increase authorized in the following taxing districts resolutions/ordinance did not balance with each other. The Assessor must use the lesser of the dollar amount increase, or the percentage increase if those amounts do not balance. The Assessor increased the district's prior year's levy by the greater of these two amounts, the percentage of change, for the following districts, instead of the lesser of these two increase amounts:

- Cemetery District No. 1
- Fire District No. 3
- Fire District No. 8
- Fire District No. 11
- Hospital District No. 2
- Port District
- City of Bingen

No levy errors occurred due to the usage of the greater of the two increases.

The current version of the Department's levy limit worksheet includes the calculation of both the dollar increase and percentage of change as compared to the district's prior year's levy. The version of the form used by the Assessor when calculating the 2015 levy limitations did not include a separate calculation based on the dollar increase authorized in the resolution/ordinance.

Action recommended

The Department recommends the Assessor take the following actions:

- Calculate the 2016 regular levy limits using the most current version of the worksheet as found on the Department's website.

Why it's important

All of the limitations must be reviewed to ensure the district levies no more or no less than the district authorized or the law allows.

Accuracy of Reports

Recommendation

The Department recommends the Assessor produce new levy reports and levy worksheets when data has changed affecting the levy amounts and rates.

What we found

The 2015 tax year levy limit worksheets and 2015 Tax Year Assessment and Levy Due report given to the Department of Revenue does not always reflect the same data used in calculating the 2016 tax year levy limitations.

For example, the levy worksheet and Assessment and Levy Due report for Fire District No. 5 states a levy rate of \$0.650305535493 was used for the 2015 tax year. The Assessed Values, Levy Rates, and Tax report located on the Assessor's website lists a levy rate of \$0.64974602. The Assessor's 2016 tax year levy worksheets include the prior year's levy rate at \$0.64976023188.

During a telephone conversation with the Klickitat County Treasurer she confirmed the 2015 tax year rate used to calculate individual property tax statements for this district was \$0.649746023188, the same as used in the current year's levy limit calculations.

Action recommended

The Department recommends the Assessor takes the following actions:

- Provide DOR and the public with the correct levy information.

Why it's important

The levy information provided to DOR by county assessors is used when analyzing the effect of proposed legislation and is provided to the public as part of government transparency.

Next Steps

Follow-up

The Department is committed to the success of the Assessor by ensuring the levies comply with state statutes and regulations.

The Department will follow up in 2017 to review the corrections made. This will give the Assessor an opportunity to make and document the corrections and to provide information to the Department about any issues they encountered during the implementation process.

Questions

For questions about specific requirements or recommendations in our report, please contact the contributing staff member listed below:

Levy and Appeals Specialist	Diann Locke	diannl@dor.wa.gov	(360) 534-1427
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For additional information contact:

Washington State Department of Revenue
Property Tax Division
PO Box 47471
Olympia, WA 98504-7471
(360) 534-1400
<http://dor.wa.gov>

Appendix – General Information

Introduction

General information provided to assist all assessors and taxing districts.

Contents

This section contains the following topics:

- Regular Levy Limitation
- Refunds
- Excess Levy
- Timberland Assessed Value (TAV)
- Assessor Guidelines

Regular Levy Limitations

What are the statutory limitations?

Regular property tax levies are generally considered to be those levies that are subject to several statutory limitations.

The assessor must adhere to the following statutory limitations:

- Levy limit (a.k.a., 101 percent)
- Statutory dollar rate limit
- Amount authorized by resolution/ordinance
- District budget
- \$5.90 aggregate limit
- 1 percent constitutional limit

Levy Limit

The amount of regular property taxes a taxing district can levy, other than the state, is limited to an amount that will not exceed the amount resulting from the following calculation:

- The highest amount that could have been lawfully levied by the taxing district in any year since 1985 for 1986 collection, multiplied by the limit factor; plus
- A dollar compensation calculated by multiplying the increase in assessed value of the district from the previous year attributable to:
 1. new construction,
 2. increases in assessed value due to wind turbine, solar, biomass, and geothermal facilities if the facilities generate electricity,
 3. improvements to property, and
 4. any increase in assessed value of state assessed property,
 by the actual regular property tax levy rate of that district for the preceding year, or the last year the taxing district levied taxes.

The limit factors used in calculating the levy limit are defined in RCW 84.55.005 and WAC 458-19-005.

If the district's population is...	Then the limit factor is...
less than 10,000	101 percent.
greater than 10,000 and a finding of substantial need	the lesser of the substantial need factor or 101 percent.
for all other taxing districts	the lesser of 101 percent or 100 percent plus inflation.

Reference:

- RCW 84.55.010
- RCW 84.55.0101
- WAC 458-19-020

Regular Levy Limitations, continued

Statutory Rate Limit

The statutory rate limit varies by district. These limits are found in the various statutes for each type of district and in the *Property Tax Levies Operation Manual*. The levy amount for each district cannot exceed the statutory maximum rate. The statutory dollar rate limits for senior taxing districts can be found in RCW 84.52.043(1) and in the levy manual, chapter 3.

Reference:

- RCW 84.52.043
- Property Tax Levies Operation Manual, http://dor.wa.gov/Docs/Pubs/Prop_Tax/LevyManual.doc, chapter 3

Truncating Levy Rates

The final certified levy rate cannot result in a levy amount that exceeds the statutory limitations. To ensure that the final levy rate results in a levy amount at or below the statutory levy limit for each taxing district the assessor must truncate the rate at the last digit (not round).

Resolutions/Ordinances

The amount authorized by a district in its resolution or ordinance is another limitation on taxation. If a district does not adopt a resolution, the district cannot levy more than it received in the previous year, other than the amount resulting from the following:

1. New Construction,
2. Improvements to property,
3. Wind turbines,
4. Solar, biomass, and geothermal facilities (if the facilities generate electricity), and
5. Increases in state-assessed property

The resolution or ordinance must state the increase over the previous year's levy in terms of percentage and dollars. The resolution is separate from the budget certification.

Reference:

- RCW 84.55.120
- <http://dor.wa.gov/docs/forms/PropTx/Forms/OrdinanceResolution.doc>

Regular Levy Limitations, continued

Levy Certification (Budget)

Taxing districts that wish to levy must certify a budget or budget estimate to the county legislative authority by November 30 of the assessment year. (**Note:** this does not apply if the assessor has not certified assessed values to the taxing district at least twelve working days prior to November 30).

The county legislative authority must certify the amount to levy for each of the taxing districts, including the county, to the assessor on or before November 30 of each year. However, the county legislative authority may elect to conduct its budget hearing on the first Monday in December, as permitted by RCW 36.40.071.

Reference:

- RCW 84.52.020
- RCW 84.52.070
- <http://dor.wa.gov/docs/forms/PropTx/Forms/LevyCertf.doc>

\$5.90 Limit

The \$5.90 limit applies to the total of most regular levies in each tax code area. The aggregate of the junior and senior taxing districts (excluding the state levy and a few others) cannot exceed \$5.90 per \$1,000 of assessed value.

RCW 84.52.010 provides the order in which taxing districts rates are prorated, in order to bring the aggregate rate down to \$5.90. The \$5.90 limitation does not apply to levies made by or for:

- The support of common schools (state levy)
- Port Districts
- Public Utility Districts
- Conservation Futures
- Criminal Justice
- Emergency Medical Services
- Affordable Housing
- Metropolitan Parks (if voters protect a portion of the levy from this limit)
- County Ferry Districts
- County Transit purposes

Reference:

- RCW 84.52.043

Regular Levy Limitations, continued

1 Percent Constitutional Limit

The 1 percent constitutional limit is based on true and fair value, unlike the \$5.90 limit, which is based on assessed value.

In 1972, the voters adopted a constitutional limit of 1 percent. This limits the amount of property taxes that may be imposed on an individual parcel (real or personal) of property without voter approval of 1 percent of its true and fair value.

The 1 percent limit applies to all regular levies (except port and PUD levies). It does not apply to excess levies approved by the voters.

Reference:

- RCW 84.52.050
- RCW 84.52.010
- Article 7, Section 2 of Washington Constitution

Refunds

Types of Refunds

There are two types of refunds:

- Adjudicated (court ordered)
- Administrative

Use this table to decide how to levy for a refund

If the refund is an...	Then...	And...
Adjudicated refund	the district is required to levy the refund	the refund is added to the district's levy.
Administrative refund	the refund levy is optional	the refund may be added to the levy only if the district requests the refund in its levy certification or budget.

Note: the statutory limit cannot be exceeded when adding a refund to the levy.

Reference:

- RCW 84.68.040 (adjudicated refund)
- RCW 84.69.180 and RCW 84.69.020 (administrative refund)
- WAC 458-19-085 (adjudicated and administrative refunds)

Excess Levy

What is an Excess Levy

Excess levies are over and above the regular property tax levies.

- Excess levies require voter approval.
- Duration of excess levies is subject to limitations.
- Excess levies are not subject to the statutory limitations placed on regular levies.

Type of Levy	Taxing District	Duration
Bond	Most districts	Long term debt, usually 15-20 years
Maintenance & Operational (M&O)	School and fire districts	2-4 years
General	Most districts except school and fire districts	1 year
Technology	School	2-6 years
Transport Vehicle	School	2 years
Construction/Modernization/Remodeling	School and fire districts	2-6 years

Reference:

- RCW 84.52.052
- RCW 84.52.053
- RCW 84.52.056
- RCW 84.52.130
- <http://dor.wa.gov/content/GetAFormOrPublication/PublicationBySubject/PropertyTax/BallotMeasures/>

Timber Assessed Value (TAV)

What is Timber Assessed Value?

Timber assessed value determines each taxing district's share of the timber excise tax revenue and in setting property tax levy rates. It serves as a substitute for the value that would be carried on the assessment roll if timber were taxable as real property for all bond and excess levy calculations.

Components of TAV

Based on taxes levied, acreage and assessed value of property in the Designated Forest Land Program (DFL) from the prior tax year, and the estimated public acreage available for timber harvesting (RCW 84.33.089), the assessor calculates the following values:

- Composite tax rate
- Forest land assessed value (FLAV)
- Average assessed value per acre on privately owned DFL

After making these calculations, the assessor has all the information necessary to complete the Timber Tax Distribution Priority 1, 2, and 3 worksheets. The priority worksheets list the individual taxing district's TAV that is to be added to the district's taxable value for levy calculations.

Tax Base

The assessor should ensure that the appropriate amount of TAV is included in the tax base for calculating excess levies.

If the levy type is...	Then use this percentage of TAV in the tax base...
Bond	100 percent
Capital Project	100 percent
Transportation Vehicle	100 percent
School M&O	50 percent of TAV or 80 percent of the 1983 timber roll, whichever is greater
All other excel levies	100 percent

Reference:

- RCW 84.52.080(2)

Assessor Guidelines

Introduction

The assessor generally calculates the property tax levy rate necessary to collect the amount of taxes levied for each district, within the limitations provided by law (WAC 458-19-010). Listed below are some of the guidelines for the assessor based on the taxing district's adopted documentation.

Determine the authorized levy amount

Use the table below to determine the authorized levy amount given certain situations.

When the taxing district submits...	Then...
a certified budget but no resolution	the district's levy is the lesser of the following: <ol style="list-style-type: none"> 1. Previous year's levy plus <i>any</i> increase resulting from new construction, improvements to property, wind turbines, solar, biomass, and geothermal facilities, if the facilities generate electricity, and the increased value of state-assessed property, 2. Current year's certified budget, 3. Levy limit (zero percent increase), 4. Statutory maximum amount.
a resolution, but no budget or levy certificate	the assessor does not have the statutory authority to levy on behalf of the taxing district.
a certified budget and resolution	the district's levy is the lesser of the following: <ol style="list-style-type: none"> 1. Previous year's levy <i>plus</i> the percentage increase authorized by the resolution <i>plus</i> any increase resulting from new construction, improvements to property, wind turbines, solar, biomass, and geothermal facilities, if the facilities generate electricity, and the increased value of state-assessed property, 2. Current year's certified budget, 3. Levy limit (up to 1 percent depending on the population of the district), 4. Statutory maximum amount.
neither a certified budget nor a resolution	the assessor does not have the statutory authority to levy on behalf of a taxing district.

Appendix A

The following worksheets contain regular levy calculations for the districts with errors in this audit.

Levy Limit Calculation for District: City of Goldendale													
Assmt Taxes	Highest	Limit	Highest	State Assd	Tax Added	Annexed	Tax Added	Levy	Assd	Stat	<input checked="" type="checkbox"/>	Annexed to Library?	
Year Due	Lawful Levy	Factor	Lawful plus	New Const	for	Value	for	Limit	Value	Rate	<input type="checkbox"/>	Annexed to Fire?	
	Since 1985*		Increase		State Assd		Annex.			Max.	<input type="checkbox"/>	Firemen's Pension?	
					New Const						<input type="checkbox"/>	Lid Lift?	
2014 2015	944,339.32	1.00%	953,782.71	22,077,537	68,440.36	0	0.00	1,022,223.07	299,000,916	3.130960050000			
Actual Levy:							Summary of Levy Limits:						
Assmt Taxes	Previous	Lesser of Resolution's	Previous Yr's	Tax Added	Tax Added	Authorized	Refund	Certified	Limit Per	Levy Limit	Authorized		
Year Due	Year's	\$ or % Increase	Levy plus	for	for	Levy by Res.		Budget	Stat. Rate	Plus Refund	Levy By Res.		
	Levy		Increase	State Assd	Annex.				Maximum		Plus Refund		
				New Const									
2014 2015	900,248.04	\$9,002.48	909,250.52	68,440.36	0.00	977,690.88	0.00	950,000.00	936,159.92	1,022,223.07	977,690.88		
Assmt Taxes	Current Year's	Levy Correction	Total Levy	Actual	Actual Levy	Correct	Over/Under						
Year Due	Max Levy		w/ Correction	Amount	Rate	Levy Rate	Levy						
				Levied									
2013 2014					3.1								
2014 2015	936,159.92	\$0.00	936,159.92	926,902.84	3.1	3.130960040269	(9,257.08)						
Excess Levy Calculation:													

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Levy Limit Calculation for District: City of Goldendale												
Assmt Taxes	Highest	Limit	Highest	State Assd	Tax Added	Annexed	Tax Added	Levy	Assd	Stat	<input checked="" type="checkbox"/> Annexed to Library?	
Year Due	Lawful Levy	Factor	Lawful plus	New Const	for	Value	for	Limit	Value	Rate	<input type="checkbox"/> Annexed to Fire?	
	Since 1985*		Increase		State Assd		Annex.			Max.	<input type="checkbox"/> Firemen's Pension?	
					New Const						<input type="checkbox"/> Lid Lift?	
2015 2016	944,339.32	1.00%	953,782.71	17,176,783	53,779.82	0	0.00	1,007,562.53	316,014,919	3.152014210000		
Actual Levy:							Summary of Levy Limits:					
Assmt Taxes	Previous	Lesser of Resolution's	Previous Yr's	Tax Added	Tax Added	Authorized	Refund	Certified	Limit Per	Levy Limit	Authorized	
Year Due	Year's	\$ or % Increase	Levy plus	for	for	Levy by Res.		Budget	Stat. Rate	Plus Refund	Levy By Res.	
	Levy		Increase	State Assd	Annex.	New Const			Maximum		Plus Refund	
2015 2016	926,468.60	1.000%	935,733.29	53,779.82	0.00	989,513.11	0.00	950,000.00	996,083.52	1,007,562.53	989,513.11	
Assmt Taxes	Current Year's	Levy Correction	Total Levy	Actual	Actual Levy	Correct	Over/Under					
Year Due	Max Levy		w/ Correction	Amount	Rate	Levy Rate	Levy					
2014 2015						3.130960040269						
2015 2016	950,000.00	\$0.00	950,000.00	950,000.00	3.00618719	3.006187185738	0.00					

Levy Limit Calculation for District: Fire District #3												
Assmt Taxes	Highest	Limit	Highest	State Assd	Tax Added	Annexed	Tax Added	Levy	Assd	Stat	<input type="checkbox"/> Annexed to Library?	
Year Due	Lawful Levy	Factor	Lawful plus	New Const	for	Value	for	Limit	Value	Rate	<input type="checkbox"/> Annexed to Fire?	
	Since 1985*		Increase		State Assd		Annex.			Max.	<input type="checkbox"/> Firemen's Pension?	
					New Const						<input type="checkbox"/> Lid Lift?	
2015 2016	397,133.02	1.00%	401,104.35	8,731,977	8,033.42	0	0.00	409,137.77	432,177,712	1.000000000000		
Actual Levy:							Summary of Levy Limits:					
Assmt Taxes	Previous	Lesser of Resolution's	Previous Yr's	Tax Added	Tax Added	Authorized	Refund	Certified	Limit Per	Levy Limit	Authorized	
Year Due	Year's	\$ or % Increase	Levy plus	for	for	Levy by Res.		Budget	Stat. Rate	Plus Refund	Levy By Res.	
	Levy		Increase	State Assd	Annex.	New Const			Maximum		Plus Refund	
2015 2016	397,133.02	1.000%	401,104.35	8,033.42	0.00	409,137.77	0.00	410,010.12	432,177.71	409,137.77	409,137.77	
Assmt Taxes	Current Year's	Levy Correction	Total Levy	Actual	Actual Levy	Correct	Over/Under					
Year Due	Max Levy		w/ Correction	Amount	Rate	Levy Rate	Levy					
2014 2015						.92						
2015 2016	409,137.77	\$0.00	409,137.77	406,984.12	0.920000000000	.946688731602	(2,153.65)					

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Levy Limit Calculation for District: Klickitat County General Levy												
Assmt Year	Taxes Due	Highest Lawful Levy Since 1985*	Limit Factor	Highest Lawful plus Increase	State Assd New Const	Tax Added for State Assd New Const	Annexed Value	Tax Added for Annex.	Levy Limit	Assd Value	Stat Rate Max.	<input type="checkbox"/> Annexed to Library? <input type="checkbox"/> Annexed to Fire? <input type="checkbox"/> Firemen's Pension? <input type="checkbox"/> Lid Lift?
2015	2016	4,424,770.19	101.000%	4,469,017.89	55,850,029	69,810.80	0	0.00	4,538,828.69	3,478,943,186	1.800000000000	
Actual Levy:								Summary of Levy Limits:				
Assmt Year	Taxes Due	Previous Year's Levy	Lesser of Resolution's \$ or % Increase	Previous Yr's Levy plus Increase	Tax Added for State Assd New Const	Tax Added for Annex.	Authorized Levy by Res.	Refund	Certified Budget	Limit Per Stat. Rate Maximum	Levy Limit Plus Refund	Authorized Levy By Res. Plus Refund
2015	2016	4,349,476.66	\$0.00	4,349,476.66	69,810.80	0.00	4,419,287.46	0.00	4,349,476.66	6,262,097.73	4,538,828.69	4,419,287.46
Assmt Year	Taxes Due	Current Year's Max Levy	Levy Correction	Total Levy w/ Correction	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate	Over/Under Levy				
2014	2015					1.249968832157						
2015	2016	4,349,476.66	\$0.00	4,349,476.66	4,349,476.66	1.250229287303	1.250229287302	0.00				

Levy Limit Calculation for District: Klickitat County Road												
Assmt Year	Taxes Due	Highest Lawful Levy Since 1985*	Limit Factor	Highest Lawful plus Increase	State Assd New Const	Tax Added for State Assd New Const	Annexed Value	Tax Added for Annex.	Levy Limit	Assd Value	Stat Rate Max.	<input type="checkbox"/> Annexed to Library? <input type="checkbox"/> Annexed to Fire? <input type="checkbox"/> Firemen's Pension? <input type="checkbox"/> Lid Lift?
2015	2016	4,319,711.02	0.251%	4,330,553.49	34,871,384	53,505.20	0	0.00	4,384,058.69	2,763,983,818	2.250000000000	
Actual Levy:								Summary of Levy Limits:				
Assmt Year	Taxes Due	Previous Year's Levy	Lesser of Resolution's \$ or % Increase	Previous Yr's Levy plus Increase	Tax Added for State Assd New Const	Tax Added for Annex.	Authorized Levy by Res.	Refund	Certified Budget	Limit Per Stat. Rate Maximum	Levy Limit Plus Refund	Authorized Levy By Res. Plus Refund
2015	2016	4,310,789.40	1.000%	4,353,897.29	53,505.20	0.00	4,407,402.49	0.00	4,362,910.34	6,218,963.59	4,384,058.69	4,407,402.49
Assmt Year	Taxes Due	Current Year's Max Levy	Levy Correction	Total Levy w/ Correction	Actual Amount Levied	Actual Levy Rate	Correct Levy Rate	Over/Under Levy				
2014	2015					1.534358347216						
2015	2016	4,362,910.34	\$0.00	4,362,910.34	4,362,910.34	1.578486209502	1.578486209502	0.00				

Appendix B

The following worksheets contain excess levy calculations for the districts with errors in this audit.

Excess Levy Calculation: #203 Bickleton - Joint with Yakima County												
Ballot Data Type & 1st Year	Budget	Refund	Total Levy	Real & Personal Taxable Value	TAV	Total Value	Levy Rate	Total Property Tax for Real & Personal	County Levy Rate	Amount Actually Levied	Over/Under	
Bond	na	1,400,000	-	1,400,000	457,315,042	1,641,640	458,956,682	3.050396812830	1,394,992	3.050302568080	1,392,540	2,453
M & O	2016	150,000	-	150,000	457,315,042	820,820	458,135,862	0.327413792374	149,731	0.327412902618	149,445	287
Levy Rate Used in Klickitat County Applied to Real and Personal Property Taxable Value												
Bond				448,477,474						3.050302568080	1,367,992	
M&O				448,477,474						0.327412902618	146,837	
Levy Rate Used in Yakima County Applied to Real and Personal Property Taxable Value												
Bond				8,837,568						2.777656420000	24,548	
M&O				8,837,568						0.295019840000	2,607	
Excess Levy Calculation: #404 Goldendale												
Ballot Data Type & 1st Year	Budget	Refund	Total Levy	Real & Personal Taxable Value	TAV	Total Value	Levy Rate	Total County AV x Rate	County Levy Rate	County Levy	Over/Under	
Bond	na	0	-	1,130,375,050	50,206,036	1,180,581,086	0.00000000	-	0.000000		-	
M & O	2,585,091	-	2,585,091	1,130,375,050	25,103,018	1,155,478,068	2.237248002875	2,585,091	2.237155050000	2,585,091	(0)	
Excess Levy Calculation: #400 Trout Lake												
Ballot Data Type & 1st Year	Budget	Refund	Total Levy	Real & Personal Taxable Value	TAV	Total Value	Levy Rate	Total County AV x Rate	County Levy Rate	County Levy	Over/Under	
Bond	na	0	-	147,644,930	21,704,937	169,349,867	0.00000000	-	0.000000		-	
M & O	412,000	-	412,000	147,644,930	10,852,468	158,497,398	2.599411758167	412,000	2.599117093820	412,000	-	
Excess Levy Calculation: #405 White Salmon Valley												
Ballot Data Type & 1st Year	Budget	Refund	Total Levy	Real & Personal Taxable Value	TAV	Total Value	Levy Rate	Total County AV x Rate	County Levy Rate	County Levy	Over/Under	
Bond	na	420,000	-	420,000	892,627,185	31,717,374	924,344,559	0.454376010000	420,000	0.387608018810	420,000	(0)
M & O	2,630,000	-	2,630,000	892,627,185	15,858,687	908,485,872	2.894926691826	2,630,000	2.463276924379	2,630,000	(0)	